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TO: **Public Benefit Corporations** as defined in Corporations Code Sections 6610-6721
Mutual Benefit Corporations subject to Corporations Code Sections 7238, 8610-8724
Religious Corporations in light of Corporations Code Section 9230, the Attorney General's Office waives notice of the dissolution.

SUBJECT: General instructions to dissolve one of the above California nonprofit corporations

The procedures to dissolve are as follows:

- 1) Adopt a board resolution to "voluntarily wind-up and dissolve" the corporation. (Board members must date and sign the resolution.)
- 2) Submit a CERTIFICATE OF ELECTION TO WIND-UP AND DISSOLVE and Form FTB 3555A (request for TAX CLEARANCE CERTIFICATE from the Franchise Tax Board) to the **California Secretary of State, Document Filing Support Unit/ Legal Review, at 1500 11th Street, Sacramento, CA 95814.** [If you need an example of such a certificate, please contact the Secretary of State's Office at (916) 653-2318.]
- 3) **BEFORE DISTRIBUTING ANY REMAINING ASSETS:**

Request a DISSOLUTION WAIVER OF NOTICE LETTER from the Attorney General, Registry of Charitable Trusts, at 1300 I Street, Suite 1130, Sacramento, CA 95814 **and** submit the following items with that request:

- a) A copy of the corporation's CERTIFICATE OF ELECTION TO WIND-UP AND DISSOLVE and adopted resolution to wind-up and dissolve. If an election to dissolve is made by the vote of all the members of a corporation with members or by all members of the board of a corporation without members and a statement to that effect is added to the certificate of dissolution pursuant to Corporations Code section 6611, the separate filing of the certificate of election is not required.
 - b) A copy of the corporation's **completed** IRS Form 990, 990-PF, 990-EZ or **financial statements*** of the **three** most current accounting periods; (*The financial statements must contain a receipts and disbursement statement and a balance sheet for each accounting period. **HOWEVER, if you have not filed annually with the Registry of Charitable Trusts, additional information may be required.**)
 - c) A copy of corporation's Articles of Incorporation and if applicable, a copy of the proposed distributees' Articles of Incorporation or trust instrument;
 - d) A letter, **signed** by the corporation's director or attorney, that states the full legal name, address, and telephone number of all individuals or organizations that will receive the remaining assets of the corporation. Please also include in the letter an itemized listing of the assets, by type and value; proposed distribution date; and any restrictions related to the use of these assets.
- 4) When the DISSOLUTION WAIVER OF NOTICE LETTER is issued, **send it**, along with the Certificate of Dissolution and the TAX CLEARANCE CERTIFICATE, to the California Secretary of State.
 - 5) After the Secretary of State has endorsed the corporation's Certificate of Dissolution, **send to** the Registry of Charitable Trusts these two items: (a) a copy of the corporation's endorsed Certificate of Dissolution and (b) a FINAL IRS Form 990, 990-PF, 990-EZ that will show all assets were properly distributed to a zero balance.